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SERIES I No. 42

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### GOVERNMENT OF GOA, DAMAN AND DIU

Industries and Labour Department

#### Notification

1/21/86-ILD

Whereas the draft of certain rules which the Government of Goa, Daman and Diu proposes to make in exercise of the powers conferred by section 22 of the Goa, Daman and Diu Barge (Taxations on Goods) Act, 1985 (Act No. 22 of 1985) was published as required by sub-section (1) of the section 74 of the said Act in the Official Gazette, Series I, No. 31, dated 30-10-1986, under the Industries and Labour Department's Notification No. 1/21/86-ILD dated 10-10-1986 inviting suggestions and objections from all persons likely to be affected thereby till 30 days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 30-10-1986;

And whereas suggestions and/or objections received from the public on the said draft have been considered by the Government.

Now, therefore, in exercise of powers conferred by section 22 of the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1985 (Act No. 22 of 1985), the Government of Goa, Daman and Diu hereby makes the following rules, namely: —

1. *Short title and commencement.* — These rules may be called the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1987.

(2) They shall come into force at once.

2. *Definitions.* — In these rules, unless the context otherwise requires, —

(a) "Act" means the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1985 (Act No. 22 of 1985);

(b) "Form" means a form appended to these rules;

(c) "Goods" means mineral ores;

(d) "Month" means a calendar month;

(e) "Registered Owner" includes his authorised representatives;

(f) "Section" means a section of the Act;

(g) "Tonne" means a metric tonne.

3. *Submission of returns.* — (1) Every registered owner of a barge shall fill up and deliver or cause to be delivered to the Tax Officer, a quarterly return in Form — I so as to reach him on or before the 12th day of the month immediately following the quarter to which the return relates during which the barge passed through the Cumbarjua canal:

Provided that for the period from 1-7-1978 until the commencement of these rules, the quarterly returns shall be submitted within 60 days from the date of such commencement.

(2) The quantity of goods carried by a barge shall be determined on the basis of the Dead Weight carrying capacity of the barge.

4. *Payment of Tax.* — The tax payable under section 5, shall be paid in cash or by challans on or before the 15th day of the month immediately following the quarter to which the tax relates:

Provided that for the period from 1-7-1978 until the commencement of the rules, the corresponding tax shall be paid in cash or by challans within ninety days from the date of such commencement.

5. *Penalty for non-payment of tax.* — (1) Where the whole or any portion of the tax payable to the Government in respect of any quantity of goods carried by the barge for any month or portion thereof in pursuance of sections 5, 6 and 7 of the Act has not been paid within the stipulated period, the Tax Officer shall, before imposing any penalty under section 7 of the Act, serve a notice calling upon the registered owner or his representative to show cause within fifteen days from the date of receipt of such notice as to why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and finding with a brief statement of his reasons for such finding. After the expiry of fifteen days thereof, the Tax Officer shall serve a notice of demand on the registered owner or his representative, if deemed fit.

(2) A notice of demand shall be served by any of the following methods, namely: —

(a) by delivery or tender of a copy of the notice to the registered owner or his representative or any other person duly authorised to receive notice on his behalf;

(b) by post under a certificate of posting or by registered post:

Provided that if upon any attempt having been made to serve any such notice by any of the above mentioned methods, the Tax Officer is satisfied that the registered owner is keeping out of way for the purpose of avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, he may direct that the notice may be served by affixing a copy thereof on some conspicuous part of the registered owner's place of business and such service shall be as effective as it has been served on the registered owner personally.

6. *Appeal.* — (1) An appeal against the notice of demand shall lie to the Secretary, Industries and Labour Department, Secretariat, Panaji.

(2) Every appeal against the notice of demand shall be made in form of a memorandum setting forth the name and address of the applicant, registration number of the barge, the grounds of objection to the notice of demand, the name and designation of the Officer who passed the order and shall contain relief prayed for and shall be accompanied by satisfactory proof of the payment of tax admitted by the appellant to be due. Every such memorandum of appeal shall be signed and verified by the appellant or by his authorised agent and shall be accompanied by a certified copy of notice of demand appealed against.

7. *Maintenance of accounts and registers.* — Every registered owner of a barge shall keep and maintain a register showing the movement of barges through the Cumbarjua Canal in Form II.

8. *Powers of entry and inspection.* — The Tax Officer or any other person duly authorised by him in writing may, at all reasonable times, enter into, inspect and search any barge or any place ordinarily used by the registered owner for keeping such barge or keeping accounts of his business for the purposes of seeing or verifying whether the provisions of the Act or any rules made thereunder are being complied with.

9. *Composition of Tax.* — (1) The registered owner intending to compound the tax assessable on him for any period, may apply to the Tax Officer for composition of tax payable, for that period, before the commencement of that period and pay in lieu thereof, as fees an amount equivalent to tax leviable on ninety per cent of the assessed quantity of goods to be transported by a barge and accepted by the Tax Officer.

(2) On production of receipt evidencing payment of the amount of tax under sub-rule (1), the Tax Officer shall issue to the registered owner of the barge a certificate in Form III for the period for which tax is compounded.

10. *Drawback, set off, refund, etc.* — (1) When a registered owner of a barge claims that he has been charged or has paid more amount than is due or that he is entitled to refund in terms of sub-rule (4) and claims the drawback, set off or refund under section 15, he shall submit an application to the Tax Officer stating the ground on which the refund is claimed.

(2) Application under sub-rule (1) shall be made within a period of one year from the date of payment of the respective amount.

(3) If, on receipt of the application under sub-rule (1) the Tax Officer, after making such enquiry as he deems necessary, is satisfied that a refund is admissible, he shall calculate the amount of refund due and allow the registered owner either to deduct the excess from the amount of tax and penalty, if any, due in respect of any other period or issue to him a certificate of refund in Form IV.

(4) When a tax on barge has been compounded for a period and it is proved to the satisfaction of the Tax Officer that the barge has not passed with goods through the Cumbarjua Canal during the period of composition or part thereof, refund shall be made according to the following scale: —

a) When a barge has not passed through the Canal for a full period of composition of tax ... 80% of the tax paid.

b) When the barge has not passed through the Canal for half the period of composition of the tax or more ... 40% of the tax paid.

(5) No refund shall be admissible if a barge does not pass through the Cumbarjua Canal for less than half the period for which the tax is compounded.

#### FORM I

[See rule 3 (1) of the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1987]

The Tax Officer,  
Panaji/Mormugao.  
Sir,

As required under the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1987, I/We submit the return in respect of my/our barge(s), which passed through the Cumbarjua Canal, with goods during the month of ...

Sr. No.	Name of barge	O. No.	Quantity of goods in DWT tonnes	Departure from loading point			Passed under Banastarim bridge (towards Mormugao)	
				Date	Time	Place	Date	Time
1	2	3	4	5	6	7	8	9

Yours faithfully,

## FORM II

[See rules 3 (2) and 7 of the Goa, Daman and Diu (Taxation on Goods) Rules, 1987]

Name of Barge: ...

Official No. of Barge: ...

Trip. No.	Name of Master of Barge	Name of loading point	Goods loaded		Departure from loading point		Passed under Banastarim Bridge		Arrived at Mormugao or unloading site		Signature of Barge Master	Remarks
			Description	Quantity in tonnes	Date	Time	Date	Time	Date	Time		
1	2	3	4	5	6	7	8	9	10	11	12	13

## FORM III

[See rule 9(2) of the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1987].

No. ....

## Certificate of Composition of Tax

Certified that tax payable under the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1987 in respect on the undermentioned barge (s) owned by ... has been compounded for the period from ... to ...

Sr. No.	Name of the Barge	Official No.	Remarks
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Date:

Place:

Tax Officer  
Mormugao/Panaji

## FORM IV

[See rule 10(3) of the Goa, Daman and Diu Barge (Taxation on Goods) Rules, 1987].

## Law Department

## Legal Affairs Branch

## Notification

LD/1/87-L. A. B./11

The Central Duties of Excise (Retrospective Exemption) Act, 1986 (Act No. 45 of 1986) which was passed by Parliament and assented to by the President of India on the 8th September, 1986, and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 9-9-1986, is hereby republished for general information.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 13th January, 1987.

The Central Duties of Excise (Retrospective Exemption) Act, 1986

to provide for giving retrospective effect to certain notifications relating to exemption from duties of excise.

## Certificate of Refund

No.

To,  
The Treasury Officer,  
Panaji.

Sir,

I, ... Tax Officer, Panaji/Mormugao, hereby certify that Shri/Sarvashri ... having paid on ... an amount of Rs. ... (Rupees ... only) as tax on Goods transported by barge(s) ... is entitled to a refund of Rs. ... (Rupees ... only) on account of reasons mentioned at item No. ... of the following items:

1. That the goods for which tax is paid are exempt from payment.
2. That he/they has/have paid more tax than is due from him/them.
3. ...

A note of refund has been made on the original document. Please pay to ... Rs. ... (Rupees ... only) on account of the refund.

Date:

Place:

Tax Officer  
Panaji/Mormugao

By order and in the name of the Administrator of Goa, Daman and Diu.

Subhash V. Elekar, Under Secretary (Industries and Labour).

Be it enacted by Parliament in the Thirty-seventh Year of the Republic of India as follows: —

1. *Short title.* — This Act may be called the Central Duties of Excise (Retrospective Exemption) Act, 1986.

2. *Retrospective effect for certain notifications.* — (1) Every notification issued by the Government of India in the Ministry of Finance (Department of Revenue) on or after the 3rd day of March, 1986, but before the 8th day of August, 1986, in exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, for the purpose of, —

(a) maintaining the effective rates of duties of excise in respect of certain goods at the level obtaining prior to the 28th day of February, 1986 notwithstanding the changes in the rates of duties of excise made by the Central Excise Tariff Act, 1985, the Additional Duties of Excise (Textiles and Textile Articles) Amendment Act, 1985 or the Additional Duties of Excise (Goods of

5 of 1986.

6 of 1986.

Sub-Excise - The Central Duties of Excise (Retrospective Exemption) Act, 1986.

Special Importance) Amendment Act, 1985; or 7 of 1986,

(b) maintaining the effective rates of duties of excise in respect of certain goods at the level obtaining prior to the 1st day of March, 1986 notwithstanding the changes in rates of duties of excise made by the Finance Bill, 1986,

shall, in so far as such notification relates to such goods, be deemed to have, and to have always had, effect on and from the 1st day of March, 1986.

(2) The duties of excise which have been collected, but which would not have been so collected if the said notification had been in force at all material times, shall be refunded:

Provided that no such refund shall be allowed where credit of the duties of excise has been taken under rule 56A or, as the case may be, rule 57A of the Central Excise Rules, 1944, or where the goods, on which the duties of excise have been paid, have been exported under a claim for rebate of such duties.

(3) The duties of excise which have become payable, but which would not have been so payable if the said notification had been in force at all material times, shall not be required to be paid.

(4) Any person claiming refund of any duty of excise under sub-section (2) may make an application for refund of such duty to the Assistant Collector of Central Excise before the expiry of six months from the commencement of this Act.